



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory:	Hawaii
---	--------

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Section 237-25, Hawaii Revised Statutes (HRS), provides an exemption from the general excise tax for income received from the sale of goods to the federal government.
	<input checked="" type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Section 237-25, HRS, provides an exemption from the general excise tax for income received from the sale of goods to the federal government.
Lodging Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Section 237D-3(4), HRS, provides an exemption from the transient accommodations tax for the income received by an operator furnishing transient accommodations to military personnel who receive temporary lodging allowances ("TLA") while seeking accommodations in Hawaii or while awaiting reassignment to new duty stations outside Hawaii.
	<input checked="" type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Section 237D-3(4), HRS, provides an exemption from the transient accommodations tax for the income received by an operator furnishing transient accommodations to military personnel who receive temporary lodging allowances ("TLA") while seeking accommodations in Hawaii or while awaiting reassignment to new duty stations outside Hawaii.
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Hawaii imposes the transient accommodations tax on time share occupancy. However, there is no exemption for time share units occupied by a federal government employee.

	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Hawaii imposes the transient accommodations tax on time share occupancy. However, there is no exemption for time share units occupied by a federal government employee.
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Hawaii does not have a public accommodation tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Hawaii does not have a public accommodation tax.
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Hawaii does not have a tourism tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Hawaii does not have a tourism tax.
Fleet Tax	X Gasoline X Diesel Fuel X Alternative Fuel	Section 243-7, HRS, provides an exemption from the fuel tax for liquid fuel that is sold to the federal government for official government use.
	<input type="checkbox"/> Maintenance	There is no exemption for maintenance services provided to the federal government.
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	Hawaii imposes a rental motor vehicle surcharge tax on a lessor for the rental or lease (for a period of 6 months or less) of a motor vehicle. However, there is no exemption for a motor vehicle rented or leased to a federal government employee.

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1		
2		
3		

Tax exemption certificate or identification numbers are not required.

A taxpayer should have records to support the exemption; e.g, a photocopy of the charge slip and the Smart Pay card. If the Smart Pay card cannot be photocopied, a taxpayer should record the federal government employee's name, federal government agency's name, and the Smart Pay card number, type, and expiration date.

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

The federal government will not have to file for a refund of fuel taxes on exempt sales because the financial institution issuing the Fleet Card or Travel Card or the credit card transaction processor should exclude Hawaii fuel taxes on the billing to the federal government. If taxes were passed-on in the billing, the federal government should request a revised billing that excludes the fuel taxes.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Technical Section Staff	
Name of Agency:	State of Hawaii, Department of Taxation	
Office Address (Line 1):	Technical Section	
Office Address (Line 2):	830 Punchbowl Street	
City, State Zip:	Honolulu, Hawaii 96813	
Phone Number:	808-587-1577	
Fax Number:	808-587-1584	
Email Address:	tax.technical.section@hawaii.gov	
Web Address:		

Thank you for your assistance in this important matter!